



---

## **Georgia Motor Fuel Tax Informational Bulletin Dyed Diesel Fuel Use in Highway Vehicles**

---

**September 2, 2005**

### **Department of Revenue Temporarily Authorizes the Use of Dyed Diesel Fuel in Highway Vehicles**

Due to the limited supply of clear diesel fuel resulting from the aftermath of Hurricane Katrina, the Environmental Protection Agency and the Internal Revenue Service have authorized the emergency use of dyed diesel fuel in motor vehicles operating on public highways. The emergency use is limited to the period beginning August 31, 2005, and ending September 15, 2005.

For the period beginning August 31, 2005, through September 2, 2005, the highway use of dyed diesel fuel is subject to both the federal excise tax, and to all Georgia motor fuel taxes. Georgia motor fuel taxes include both the 7.5 cents per gallon state excise tax, as well as the Prepaid State Tax of 7.8 cents per gallon. For the period beginning September 3, 2005, Governor Perdue has suspended the collection of Georgia motor fuel taxes. For more information on the suspension of motor fuel tax collections after September 2, 2005, please refer to Department of Revenue Informational Bulletin "Suspension of Motor Fuel Taxes".

Please note that Distributors/Wholesalers may not sell dyed diesel to consumers or retailers for highway use until their inventory of clear diesel is exhausted.

For deliveries made during the period of August 31, 2005, through September 2, 2005, Distributors/Wholesalers should have collected and should remit the state excise tax (7.5 cents per gallon) and Prepaid State Tax (7.8 cents per gallon) on dyed diesel fuel sold to customers who consume, or intend to consume or use, such fuel in highway vehicles, and on dyed diesel fuel which is delivered and placed into the storage tanks of retail dealers that are connected to pumps used to fuel highway vehicles.

### **Reporting Requirements**

To report and remit fuel taxes on dyed diesel sold for highway use, Distributors/Wholesalers will list, using the Schedule of Disbursements (Schedule 5 and product code 226 or 227) the number of gallons of dyed diesel fuel sold for highway use. Sales of motor fuel delivered after September 2, 2005, should be reported as "Non-taxable sales" on the MFD-04 reporting form.

### **FOR MORE INFORMATION**

For forms and other information, visit our Internet site at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov) or call the Taxpayer Services Division, 8:00 a.m., to 4:30 p.m., ET, Monday through Friday, excluding holidays, at 404-417-6710.

Persons with hearing or speech impairments may call our TDD at 404-417-4302.